

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION**

In re: THE PIPER GROUP, INC.

§ Case No. 18-41344-WJL

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Debtor(s)

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED
AND APPLICATION TO BE DISCHARGED (TDR)**

Marlene G. Weinstein, chapter 7 trustee, submits this Final Account,
Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: \$160,500.00
(without deducting any secured claims)

Assets Exempt: N/A

Total Distribution to Claimants: \$620,887.23

Claims Discharged

Without Payment: N/A

Total Expenses of Administration: \$238,112.77

3) Total gross receipts of \$ 859,000.00 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ 0.00 (see **Exhibit 2**), yielded net receipts of \$859,000.00 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$60,412.59	\$538,611.49	\$527,248.48	\$527,248.48
PRIORITY CLAIMS: CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	0.00	238,112.77	238,112.77	238,112.77
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	0.00	0.00	0.00	0.00
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	0.00	3,675.89	3,675.89	3,675.89
GENERAL UNSECURED CLAIMS (from Exhibit 7)	423,338.00	486,517.37	482,584.23	89,962.86
TOTAL DISBURSEMENTS	\$483,750.59	\$1,266,917.52	\$1,251,621.37	\$859,000.00

4) This case was originally filed under Chapter 7 on June 07, 2018.
The case was pending for 21 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 02/18/2020 By: /s/Marlene G. Weinstein
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 –GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE ¹	\$ AMOUNT RECEIVED
Fraudulent transfer of real property (recovered)	1241-000	850,000.00
Rent from recovered real property	1222-000	9,000.00
TOTAL GROSS RECEIPTS		\$859,000.00

¹The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

EXHIBIT 2 –FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
	None		
TOTAL FUNDS PAID TO DEBTOR AND THIRD PARTIES			\$0.00

EXHIBIT 3 –SECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
3S-2	FRANCHISE TAX BOARD	4800-000	N/A		0.00	0.00
3S-3	FRANCHISE TAX BOARD	4800-000	52,382.96	26,323.03	16,382.25	16,382.25
4S-2	Employment Development Department	4800-000	8,029.63	8,994.53	7,572.30	7,572.30
WASTE	Republic Services	4120-000	N/A	152.94	152.94	152.94
SECURED	DOUGLAS G. SYKES	4110-000	N/A	491,865.16	491,865.16	491,865.16
	Contra Costa County Tax Collector	4700-000	N/A	180.95	180.95	180.95
	Contra Costa County Tax Collector	4700-000	N/A	18.09	18.09	18.09
	Contra Costa County Tax Collector	4700-000	N/A	180.95	180.95	180.95
	Contra Costa County Tax Collector	4700-000	N/A	38.09	38.09	38.09
	Contra Costa County Tax Collector	4700-000	N/A	10,857.75	10,857.75	10,857.75
TOTAL SECURED CLAIMS			\$60,412.59	\$538,611.49	\$527,248.48	\$527,248.48

EXHIBIT 4 –CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Trustee Compensation - Marlene G. Weinstein	2100-000	N/A	46,200.00	46,200.00	46,200.00
Trustee Expenses - Marlene G. Weinstein	2200-000	N/A	233.76	233.76	233.76
Other - Rincon Law, LLP	3210-000	N/A	58,190.00	58,190.00	58,190.00
Other - Rincon Law, LLP	3220-000	N/A	944.37	944.37	944.37
Other - Bachecki, Crom & Co., LLP, CPA's	3410-000	N/A	18,313.50	18,313.50	18,313.50
Other - Bachecki, Crom & Co., LLP, CPA's	3420-000	N/A	84.21	84.21	84.21
Other - Franchise Tax Board (ADMINISTRATIVE)	2820-000	N/A	800.00	800.00	800.00
Other - Conscious Construction, Inc.	2990-000	N/A	11,794.41	11,794.41	11,794.41
Other - Republic Services	2420-000	N/A	567.83	567.83	567.83
Other - Franchise Tax Board	2820-000	N/A	13,339.00	13,339.00	13,339.00
Other - Trustee Insurance Agency - Seneca	2420-000	N/A	606.50	606.50	606.50
Other - Department of the Treasury	2810-000	N/A	24,452.00	24,452.00	24,452.00
Other - International Sureties, LTD.	2300-000	N/A	5.16	5.16	5.16
Other - Jay and Karen Fenton, Trustees	2820-000	N/A	-4,253.70	-4,253.70	-4,253.70
Other - Fisher Realtors	3510-000	N/A	12,750.00	12,750.00	12,750.00
Other - Realty World Regency LLC	3510-000	N/A	12,750.00	12,750.00	12,750.00
Other - Lee & Associates	3510-000	N/A	25,500.00	25,500.00	25,500.00
Other - Contra Costa County Recorder	2500-000	N/A	34.00	34.00	34.00
Other - Contra Costa County Recorder	2500-000	N/A	58.00	58.00	58.00
Other - Contra Costa County Recorder	2820-000	N/A	2,975.00	2,975.00	2,975.00
Other - Contra Costa County Recorder	2820-000	N/A	935.00	935.00	935.00
Other - JCP-LGS Reports	2500-000	N/A	149.00	149.00	149.00
Other - Contra Costa County Tax Collector	2820-000	N/A	5,104.44	5,104.44	5,104.44
Other - Contra Costa County Tax Collector	2820-000	N/A	5,104.44	5,104.44	5,104.44
Other - Contra Costa County Tax Collector	2820-000	N/A	510.44	510.44	510.44
Other - Contra Costa County Tax Collector	2820-000	N/A	477.86	477.86	477.86
Other - Contra Costa County Tax Collector	2820-000	N/A	47.78	47.78	47.78
Other - North American Title Company Inc.	2820-000	N/A	477.86	477.86	477.86
Other - North American Title Company Inc.	2820-000	N/A	67.78	67.78	67.78
Other - North American Title Company	2820-000	N/A	-105.87	-105.87	-105.87

UST Form 101-7-TDR (10/1/2010)

TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES	N/A	\$238,112.77	\$238,112.77	\$238,112.77
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EXHIBIT 5 –PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
None					
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES		N/A	\$0.00	\$0.00	\$0.00

EXHIBIT 6 –PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
2P	Internal Revenue Service	5800-000	N/A	N/A	0.00	0.00
2P-2	Department of the Treasury	5800-000	0.00	1,151.17	1,151.17	1,151.17
3P	FRANCHISE TAX BOARD	5200-000	N/A	N/A	0.00	0.00
3P-2	FRANCHISE TAX BOARD	5800-000	N/A	N/A	0.00	0.00
3P-3	FRANCHISE TAX BOARD	5800-000	N/A	2,524.72	2,524.72	2,524.72
4P	Employment Development Department	5800-000	N/A	N/A	0.00	0.00
TOTAL PRIORITY UNSECURED CLAIMS			\$0.00	\$3,675.89	\$3,675.89	\$3,675.89

EXHIBIT 7 –GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
1	RGW Construction, Inc.	7100-000	358,338.00	450,000.00	450,000.00	86,708.04
2U	Internal Revenue Service	7100-000	N/A	N/A	0.00	0.00
2U-2	Department of the Treasury	7100-000	N/A	1,728.22	342.57	66.01
3U	FRANCHISE TAX BOARD	7100-000	N/A	N/A	0.00	0.00
3U-2	FRANCHISE TAX BOARD	7300-000	N/A	N/A	0.00	0.00
3U-3	FRANCHISE TAX BOARD	7100-000	N/A	3,763.61	909.88	175.32
4U	Employment Development Department	7100-000	N/A	N/A	0.00	0.00
5	California Dept. of Tax & Fee Administration	7100-000	N/A	1,621.51	1,531.61	295.12
6	WELLS FARGO BANK	7100-000	N/A	13,739.43	13,739.43	2,647.38

7	Republic Services	7100-000	N/A	2,050.62	0.00	0.00
7 -2	Republic Services	7100-000	N/A	368.45	368.45	70.99
2-SUB	Internal Revenue Service	7300-000	N/A	1,385.65	1,385.65	0.00
3-SUB	FRANCHISE TAX BOARD	7300-000	N/A	11,859.88	12,794.51	0.00
4-SUB	Employment Development Department	7300-000	N/A	N/A	0.00	0.00
5-SUB	California Dept. of Tax & Fee Administration	7300-000	N/A	N/A	89.90	0.00
4-2SUB	Employment Development Department	7300-000	N/A	N/A	1,422.23	0.00
NOTFILED	Willie Electric Supply	7100-000	15,000.00	N/A	N/A	0.00
NOTFILED	Cirimele Electric Works, Inc.	7100-000	50,000.00	N/A	N/A	0.00
TOTAL GENERAL UNSECURED CLAIMS			\$423,338.00	\$486,517.37	\$482,584.23	\$89,962.86

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 18-41344-WJL

Trustee: (001780) Marlene G. Weinstein

Case Name: THE PIPER GROUP, INC.

Filed (f) or Converted (c): 06/07/18 (f)

§341(a) Meeting Date: 07/17/18

Period Ending: 02/18/20

Claims Bar Date: 10/10/18

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=\$554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1 2005 Ford Truck [306,021 miles]. Order Authorizing Disposition of Asset [ECF #48]; Donated to Kars 4 Kids	500.00	0.00		0.00	FA
2 Potential legal malpractice vs Wm. Campbell Per counsel and review of documents, no grounds to pursue malpractice claim.	Unknown	0.00		0.00	FA
3 Possible breach of contract/good faith v Amtrust Per counsel and review of documents, no grounds to pursue claim.	Unknown	0.00		0.00	FA
4 A/R Over 90 days old. Face amount = \$160,000.00. Per counsel, estate could not overcome the evidence provided by creditor in support of its claim. A/R was disputed. No evidence provided by debtor to support offset against amount owed to creditor.	160,000.00	0.00		0.00	FA
5 Fraudulent transfer of real property (recovered) (u) Amended Report of Sale [ECF #62]; Report of Sale [ECF #51]; Order Authorizing Sale of Property [ECF #46]; Stip and Order Avoiding Transfer [ECF #16 and #18]	0.00	263,428.34		850,000.00	FA
6 Rent from recovered real property (u) Operating Order [ECF #23]; Cash Collateral Stip/Order [ECF ## 22/25]; Rents paid to secured creditor	0.00	0.00		9,000.00	FA
7 Misc. property left on premises (u) Order Authorizing Disposition of Property [ECF #48]	0.00	0.00		0.00	FA
8 1997 Ford truck [no equitable interest] (u) Order Authorizing Abandonment [ECF #65]; Motion to Abandon [ECF #54]	0.00	0.00	OA	0.00	FA
8 Assets Totals (Excluding unknown values)	\$160,500.00	\$263,428.34		\$859,000.00	\$0.00

Major Activities Affecting Case Closing:

09/10/19 - when FTB check clears, final claims review and TFR

08/08/19 - file application for authority to pay final income tax to IRS and FTB, final fee apps, then TFR

07/31/19 - final tax returns to be prepared, then fee app and TFR

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 18-41344-WJL

Trustee: (001780) Marlene G. Weinstein

Case Name: THE PIPER GROUP, INC.

Filed (f) or Converted (c): 06/07/18 (f)

§341(a) Meeting Date: 07/17/18

Period Ending: 02/18/20

Claims Bar Date: 10/10/18

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					

07/29/19 - RGW claim resolved - wait for estate's final tax returns to be filed
 06/21/19 - resolve EDD and RGW claims, then fee apps, TFR
 06/21/19 - waiting for response re: insurance claim and then resolve RGW claim
 04/08/19 - Submit dec/order re: FTB claim objection
 03/08/19 - resolve FTB and RGW claim , analysis of insurance/malpractice claims
 02/05/19 - resolution of claims re: major creditor and taxes
 12/24/18 - accountant for review and resolve issues re: tax claims
 12/20/18 - communication with AmTrust re: insurance
 12/12/18 - December 27, 2018 deadline for overbids - Hrg. on motion to sell free and clear 1/9/19
 12/12/18 - file motion to sell free and clear, sale to close, then resolution of claim issues
 10/08/18 - address issue re: personal property on premises
 10/03/18 - negotiating re: pending purchase offers
 09/05/18 - realtors employed - property to be listed for sale and COE in January
 08/17/18 - upon entry of order avoiding lien, list property for sale (and resolve transferee's reimbursement claim)
 08/17/18 - negotiate with transferee re: reimbursement and maintenance of and vacating property
 08/01/18 - retain accountant and confer re: tax returns
 07/12/18 - A/P status conf. is 9/5/2018 and requested claims bar date (also investigate car transfers)
 07/06/18 - wait for answer to complaint
 07/06/18 - AP 18-04093 for avoidable transfer filed to recover property

Initial Projected Date Of Final Report (TFR): May 31, 2018

Current Projected Date Of Final Report (TFR): November 12, 2019 (Actual)

Form 2

Cash Receipts And Disbursements Record

Case Number: 18-41344-WJL
Case Name: THE PIPER GROUP, INC.

Trustee: Marlene G. Weinstein (001780)
Bank Name: Mechanics Bank
Account: *****7666 - Checking Account
Blanket Bond: \$67,398,068.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***6085
Period Ending: 02/18/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
09/17/18	{6}	Gremelli Industries	October rent payment	1222-000	3,000.00		3,000.00
10/11/18	101	Trustee Insurance Agency - Seneca	Ref # INVOICE 1927; RMP4700116	2420-000		606.50	2,393.50
10/11/18	102	DOUGLAS G. SYKES	605-509 Marina Way South, Richmond, CA Cash Collateral Order ECF #25	4110-000		2,293.50	100.00
11/05/18	{6}	Gremelli Industries	Payment for November	1222-000	3,000.00		3,100.00
11/16/18	103	DOUGLAS G. SYKES	605-509 Marina Way South, Richmond, CA Cash Collateral Order ECF #25	4110-000		3,000.00	100.00
12/05/18	{6}	Gremelli Industries	December payment	1222-000	3,000.00		3,100.00
12/12/18	104	DOUGLAS G. SYKES	December rent - cash collateral turnover - Order [ECF #25]	4110-000		3,000.00	100.00
01/22/19	{5}	Karen Leong Fenton	Down payment towards purchase price for property; Order Authorizing Sale ECF #46	1241-000	25,000.00		25,100.00
01/23/19	105	International Sureties, LTD.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 01/23/2019 FOR CASE #18-41344	2300-000		5.16	25,094.84
02/04/19		North American Title Company Inc.	Net proceeds from sale of property		267,311.67		292,406.51
	{5}	Jay and Karen Fenton, Trustees	Gross sales price less 850,000.00 \$25k deposit already received	1241-000			292,406.51
	{5}		Deposit previously -25,000.00 received by Trustee	1241-000			292,406.51
		Jay and Karen Fenton, Trustees	Credit for county 4,253.70 property taxes	2820-000			292,406.51
		Fisher Realtors	Commission to estate's -12,750.00 realtor	3510-000			292,406.51
		Realty World Regency LLC	Commission to estate's -12,750.00 realtor	3510-000			292,406.51
		Lee & Associates	Commission to buyer's -25,500.00 realtor	3510-000			292,406.51
		Contra Costa County Recorder	Recording Fees re Sub -34.00 ot Trustee/Reconveyane	2500-000			292,406.51
		Contra Costa County Recorder	Recording Fees re: -58.00 Orders	2500-000			292,406.51
		Contra Costa County Recorder	City Transfer Tax (50%) -2,975.00	2820-000			292,406.51
		Contra Costa County Recorder	County Transfer Tax -935.00	2820-000			292,406.51
		DOUGLAS G. SYKES	Loan secured by first -486,571.66 deed of trust on property	4110-000			292,406.51
		DOUGLAS G. SYKES	Cedit for December 3,000.00	4110-000			292,406.51

Subtotals : \$301,311.67 \$8,905.16

Form 2

Cash Receipts And Disbursements Record

Case Number: 18-41344-WJL
Case Name: THE PIPER GROUP, INC.

Trustee: Marlene G. Weinstein (001780)
Bank Name: Mechanics Bank
Account: *****7666 - Checking Account
Blanket Bond: \$67,398,068.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***6085
Period Ending: 02/18/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
			Payment				
		Republic Services	Lien for waste collection -152.94	4120-000			292,406.51
		JCP-LGS Reports	Natural Hazard Report -149.00	2500-000			292,406.51
		Contra Costa County Tax Collector	1st Installment -5,104.44 2018-2019	2820-000			292,406.51
		Contra Costa County Tax Collector	2nd Installment -5,104.44 2018-2019	2820-000			292,406.51
		Contra Costa County Tax Collector	Tax Penalty -510.44	2820-000			292,406.51
		Contra Costa County Tax Collector	1st Installment -180.95 2017-2018	4700-000			292,406.51
		Contra Costa County Tax Collector	Penalty on 1st Installment 2017-2018 -18.09	4700-000			292,406.51
		Contra Costa County Tax Collector	2nd Supplemental -180.95 2017-2018	4700-000			292,406.51
		Contra Costa County Tax Collector	Penalty on 2nd Installment 2017-2018 -38.09	4700-000			292,406.51
		Contra Costa County Tax Collector	1st Supplement -477.86 2018-2019	2820-000			292,406.51
		Contra Costa County Tax Collector	Penalty on 1st Installment 2018-2019 -47.78	2820-000			292,406.51
			2nd Installment -477.86 2018-2019	2820-000			292,406.51
			Penalty on 2nd Supplement Installment -67.78	2820-000			292,406.51
		Contra Costa County Tax Collector	Defaults to 2/28/2019 -10,857.75	4700-000			292,406.51
02/07/19	106	Conscious Construction, Inc.	Order Authorizing Compromise [ECF #52]	2990-000		11,794.41	280,612.10
03/22/19		North American Title Company	Refund of overpayment of property taxes	2820-000		-105.87	280,717.97
06/25/19	107	FRANCHISE TAX BOARD	XXX5499XXX - Order Authorizing Payment [ECF #75]	4800-000		16,382.25	264,335.72
07/19/19	108	Employment Development Department	Ref # XXXX-XXX7936 - Order Authorizing Payment [ECF #77]	4800-000		7,572.30	256,763.42
09/10/19	109	Franchise Tax Board	Voided: wrong Tax ID number on check - replaced by Check #111 Voided on 09/10/19	2820-000		13,339.00	243,424.42
09/10/19	109	Franchise Tax Board	Voided: wrong Tax ID number on check - replaced by Check #111	2820-000		-13,339.00	256,763.42

Subtotals : \$0.00 \$35,643.09

Form 2

Cash Receipts And Disbursements Record

Case Number: 18-41344-WJL
Case Name: THE PIPER GROUP, INC.

Trustee: Marlene G. Weinstein (001780)
Bank Name: Mechanics Bank
Account: *****7666 - Checking Account
Blanket Bond: \$67,398,068.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***6085
Period Ending: 02/18/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
			Voided: check issued on 09/10/19				
09/10/19	110	Department of the Treasury	2018 Form 1120 --- TIN 26-3736085 - Order Authorizing Payment [ECF #88] Voided on 09/10/19	2810-000		24,452.00	232,311.42
09/10/19	110	Department of the Treasury	2018 Form 1120 --- TIN 26-3736085 - Order Authorizing Payment [ECF #88] Voided: check issued on 09/10/19	2810-000		-24,452.00	256,763.42
09/10/19	111	Franchise Tax Board	TAX ID# 26-3736085; 2018 FORM 100 - Order Authorizing Payment [ECF #88]	2820-000		13,339.00	243,424.42
09/11/19		Department of the Treasury	Paid through EFTPS system	2810-000		24,452.00	218,972.42
12/16/19	112	Marlene G. Weinstein	Dividend paid 100.00% on \$233.76, Trustee Expenses; Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	2200-000		233.76	218,738.66
12/16/19	112	Marlene G. Weinstein	Dividend paid 100.00% on \$233.76, Trustee Expenses; Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19	2200-000		-233.76	218,972.42
12/16/19	113	Marlene G. Weinstein	Dividend paid 100.00% on \$46,200.00, Trustee Compensation; Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	2100-000		46,200.00	172,772.42
12/16/19	113	Marlene G. Weinstein	Dividend paid 100.00% on \$46,200.00, Trustee Compensation; Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19	2100-000		-46,200.00	218,972.42
12/16/19	114	Rincon Law, LLP	Dividend paid 100.00% on \$58,910.00, Attorney for Trustee Fees (Other Firm); Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	3210-000		58,910.00	160,062.42
12/16/19	114	Rincon Law, LLP	Dividend paid 100.00% on \$58,910.00, Attorney for Trustee Fees (Other Firm);	3210-000		-58,910.00	218,972.42

Subtotals : \$0.00 \$37,791.00

Form 2

Cash Receipts And Disbursements Record

Case Number: 18-41344-WJL
Case Name: THE PIPER GROUP, INC.

Trustee: Marlene G. Weinstein (001780)
Bank Name: Mechanics Bank
Account: *****7666 - Checking Account
Blanket Bond: \$67,398,068.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***6085
Period Ending: 02/18/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
			Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19				
12/16/19	115	Rincon Law, LLP	Dividend paid 100.00% on \$944.37, Attorney for Trustee Expenses (Other Firm); Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	3220-000		944.37	218,028.05
12/16/19	115	Rincon Law, LLP	Dividend paid 100.00% on \$944.37, Attorney for Trustee Expenses (Other Firm); Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19	3220-000		-944.37	218,972.42
12/16/19	116	Bachecki, Crom & Co., LLP, CPA's	Dividend paid 100.00% on \$18,313.50, Accountant for Trustee Fees (Other Firm); Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	3410-000		18,313.50	200,658.92
12/16/19	116	Bachecki, Crom & Co., LLP, CPA's	Dividend paid 100.00% on \$18,313.50, Accountant for Trustee Fees (Other Firm); Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19	3410-000		-18,313.50	218,972.42
12/16/19	117	Bachecki, Crom & Co., LLP, CPA's	Dividend paid 100.00% on \$84.21, Accountant for Trustee Expenses (Other Firm); Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	3420-000		84.21	218,888.21
12/16/19	117	Bachecki, Crom & Co., LLP, CPA's	Dividend paid 100.00% on \$84.21, Accountant for Trustee Expenses (Other Firm); Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19	3420-000		-84.21	218,972.42

Subtotals : \$0.00 \$0.00

Form 2

Cash Receipts And Disbursements Record

Case Number: 18-41344-WJL
Case Name: THE PIPER GROUP, INC.

Trustee: Marlene G. Weinstein (001780)
Bank Name: Mechanics Bank
Account: *****7666 - Checking Account
Blanket Bond: \$67,398,068.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***6085
Period Ending: 02/18/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
12/16/19	118	Franchise Tax Board (ADMINISTRATIVE)	Dividend paid 100.00% on \$800.00, Other State or Local Taxes (post-petition, incl. post-petition real est. taxes); Reference: XXX5499XXX- YEAR 2020 Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	2820-000		800.00	218,172.42
12/16/19	118	Franchise Tax Board (ADMINISTRATIVE)	Dividend paid 100.00% on \$800.00, Other State or Local Taxes (post-petition, incl. post-petition real est. taxes); Reference: XXX5499XXX- YEAR 2020 Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19	2820-000		-800.00	218,972.42
12/16/19	119	Republic Services	Dividend paid 100.00% on \$567.83, Costs to Secure/Maintain Property (E.g., casualty insurance, locksmith, repairs); Reference: 9176-CIRIMELE Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	2420-000		567.83	218,404.59
12/16/19	119	Republic Services	Dividend paid 100.00% on \$567.83, Costs to Secure/Maintain Property (E.g., casualty insurance, locksmith, repairs); Reference: 9176-CIRIMELE Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19	2420-000		-567.83	218,972.42
12/16/19	120	Department of the Treasury	Dividend paid 100.00% on \$1,151.17; Claim# 2P-2; Filed: \$1,151.17; Reference: XX-XXX6085 Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	5800-000		1,151.17	217,821.25
12/16/19	120	Department of the Treasury	Dividend paid 100.00% on \$1,151.17; Claim# 2P-2; Filed: \$1,151.17; Reference: XX-XXX6085 Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19	5800-000		-1,151.17	218,972.42

Subtotals : \$0.00 \$0.00

Form 2

Cash Receipts And Disbursements Record

Case Number: 18-41344-WJL
Case Name: THE PIPER GROUP, INC.

Trustee: Marlene G. Weinstein (001780)
Bank Name: Mechanics Bank
Account: *****7666 - Checking Account
Blanket Bond: \$67,398,068.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***6085
Period Ending: 02/18/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
12/16/19	121	FRANCHISE TAX BOARD	Dividend paid 100.00% on \$2,524.72; Claim# 3P-3; Filed: \$2,524.72; Reference: XXX5499XXX Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	5800-000		2,524.72	216,447.70
12/16/19	121	FRANCHISE TAX BOARD	Dividend paid 100.00% on \$2,524.72; Claim# 3P-3; Filed: \$2,524.72; Reference: XXX5499XXX Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19	5800-000		-2,524.72	218,972.42
12/16/19	122	RGW Construction, Inc.	Dividend paid 19.11% on \$450,000.00; Claim# 1; Filed: \$450,000.00; Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	7100-000		86,014.08	132,958.34
12/16/19	122	RGW Construction, Inc.	Dividend paid 19.11% on \$450,000.00; Claim# 1; Filed: \$450,000.00; Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19	7100-000		-86,014.08	218,972.42
12/16/19	123	Department of the Treasury	Dividend paid 19.11% on \$342.57; Claim# 2U-2; Filed: \$1,728.22; Reference: XX-XXX6085 Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	7100-000		65.48	218,906.94
12/16/19	123	Department of the Treasury	Dividend paid 19.11% on \$342.57; Claim# 2U-2; Filed: \$1,728.22; Reference: XX-XXX6085 Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19	7100-000		-65.48	218,972.42
12/16/19	124	FRANCHISE TAX BOARD	Dividend paid 19.11% on \$909.88; Claim# 3U-3; Filed: \$3,763.61; Reference: XXX5499XXX Inadvertently transposed amount of allowed admin claim vs; filed claim	7100-000		173.92	218,798.50

Subtotals : \$0.00 \$173.92

Form 2

Cash Receipts And Disbursements Record

Case Number: 18-41344-WJL
Case Name: THE PIPER GROUP, INC.

Trustee: Marlene G. Weinstein (001780)
Bank Name: Mechanics Bank
Account: *****7666 - Checking Account
Blanket Bond: \$67,398,068.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***6085
Period Ending: 02/18/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	5 T-Code	6 Receipts \$	7 Disbursements \$	8 Checking Account Balance
			requiring amended distribution Voided on 12/16/19				
12/16/19	124	FRANCHISE TAX BOARD	Dividend paid 19.11% on \$909.88; Claim# 3U-3; Filed: \$3,763.61; Reference: XXX5499XXX Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19	7100-000		-173.92	218,972.42
12/16/19	125	California Dept. of Tax & Fee Administration	Dividend paid 19.11% on \$1,531.61; Claim# 5; Filed: \$1,621.51; Reference: 0881/XXX-XX3606 Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	7100-000		292.76	218,679.66
12/16/19	125	California Dept. of Tax & Fee Administration	Dividend paid 19.11% on \$1,531.61; Claim# 5; Filed: \$1,621.51; Reference: 0881/XXX-XX3606 Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19	7100-000		-292.76	218,972.42
12/16/19	126	WELLS FARGO BANK	Dividend paid 19.11% on \$13,739.43; Claim# 6; Filed: \$13,739.43; Reference: 7485 Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	7100-000		2,626.19	216,346.23
12/16/19	126	WELLS FARGO BANK	Dividend paid 19.11% on \$13,739.43; Claim# 6; Filed: \$13,739.43; Reference: 7485 Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided: check issued on 12/16/19	7100-000		-2,626.19	218,972.42
12/16/19	127	Republic Services	Dividend paid 19.11% on \$368.45; Claim# 7 -2; Filed: \$368.45; Reference: Inadvertently transposed amount of allowed admin claim vs; filed claim requiring amended distribution Voided on 12/16/19	7100-000		70.43	218,901.99
12/16/19	127	Republic Services	Dividend paid 19.11% on \$368.45; Claim# 7 -2; Filed: \$368.45; Reference: Inadvertently transposed amount of allowed admin claim vs;	7100-000		-70.43	218,972.42

Subtotals : \$0.00 \$-173.92

Form 2

Cash Receipts And Disbursements Record

Case Number: 18-41344-WJL
Case Name: THE PIPER GROUP, INC.

Trustee: Marlene G. Weinstein (001780)
Bank Name: Mechanics Bank
Account: *****7666 - Checking Account
Blanket Bond: \$67,398,068.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***6085
Period Ending: 02/18/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
			filed claim requiring amended distribution Voided: check issued on 12/16/19				
12/16/19	128	Marlene G. Weinstein	Dividend paid 100.00% on \$233.76, Trustee Expenses; Reference:	2200-000		233.76	218,738.66
12/16/19	129	Marlene G. Weinstein	Dividend paid 100.00% on \$46,200.00, Trustee Compensation; Reference:	2100-000		46,200.00	172,538.66
12/16/19	130	Rincon Law, LLP	Dividend paid 100.00% on \$58,190.00, Attorney for Trustee Fees (Other Firm); Reference:	3210-000		58,190.00	114,348.66
12/16/19	131	Rincon Law, LLP	Dividend paid 100.00% on \$944.37, Attorney for Trustee Expenses (Other Firm); Reference:	3220-000		944.37	113,404.29
12/16/19	132	Bachecki, Crom & Co., LLP, CPA's	Dividend paid 100.00% on \$18,313.50, Accountant for Trustee Fees (Other Firm); Reference:	3410-000		18,313.50	95,090.79
12/16/19	133	Bachecki, Crom & Co., LLP, CPA's	Dividend paid 100.00% on \$84.21, Accountant for Trustee Expenses (Other Firm); Reference:	3420-000		84.21	95,006.58
12/16/19	134	Franchise Tax Board (ADMINISTRATIVE)	Dividend paid 100.00% on \$800.00, Other State or Local Taxes (post-petition, incl. post-petition real est. taxes); Reference: XXX5499XXX- YEAR 2020	2820-000		800.00	94,206.58
12/16/19	135	Republic Services	Dividend paid 100.00% on \$567.83, Costs to Secure/Maintain Property (E.g., casualty insurance, locksmith, repairs); Reference: 9176-CIRIMELE	2420-000		567.83	93,638.75
12/16/19	136	Department of the Treasury	Dividend paid 100.00% on \$1,151.17; Claim# 2P-2; Filed: \$1,151.17; Reference: XX-XXX6085	5800-000		1,151.17	92,487.58
12/16/19	137	FRANCHISE TAX BOARD	Dividend paid 100.00% on \$2,524.72; Claim# 3P-3; Filed: \$2,524.72; Reference: XXX5499XXX	5800-000		2,524.72	89,962.86
12/16/19	138	RGW Construction, Inc.	Dividend paid 19.26% on \$450,000.00; Claim# 1; Filed: \$450,000.00; Reference:	7100-000		86,708.04	3,254.82
12/16/19	139	Department of the Treasury	Dividend paid 19.26% on \$342.57; Claim# 2U-2; Filed: \$1,728.22; Reference: XX-XXX6085	7100-000		66.01	3,188.81
12/16/19	140	FRANCHISE TAX BOARD	Dividend paid 19.26% on \$909.88; Claim# 3U-3; Filed: \$3,763.61; Reference: XXX5499XXX	7100-000		175.32	3,013.49
12/16/19	141	California Dept. of Tax & Fee	Dividend paid 19.26% on \$1,531.61; Claim# 5;	7100-000		295.12	2,718.37

Subtotals : \$0.00 \$216,254.05

Form 2

Cash Receipts And Disbursements Record

Case Number: 18-41344-WJL
Case Name: THE PIPER GROUP, INC.

Trustee: Marlene G. Weinstein (001780)
Bank Name: Mechanics Bank
Account: *****7666 - Checking Account
Blanket Bond: \$67,398,068.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***6085
Period Ending: 02/18/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
		Administration	Filed: \$1,621.51; Reference: 0881/XXX-XX3606				
12/16/19	142	WELLS FARGO BANK	Dividend paid 19.26% on \$13,739.43; Claim# 6; Filed: \$13,739.43; Reference: 7485	7100-000		2,647.38	70.99
12/16/19	143	Republic Services	Dividend paid 19.26% on \$368.45; Claim# 7 -2; Filed: \$368.45; Reference:	7100-000		70.99	0.00

ACCOUNT TOTALS	301,311.67	301,311.67	\$0.00
Less: Bank Transfers	0.00	0.00	
Subtotal	301,311.67	301,311.67	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$301,311.67	\$301,311.67	

Net Receipts :	301,311.67
Plus Gross Adjustments :	557,688.33
Net Estate :	\$859,000.00

	Net Receipts	Net Disbursements	Account Balances
TOTAL - ALL ACCOUNTS			
Checking # *****7666	301,311.67	301,311.67	0.00
	\$301,311.67	\$301,311.67	\$0.00